## CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1994 THROUGH JUNE 30, 1994 (Adopted by the California State Board of Equalization, December 1, 1993)

## INSTRUCTIONS

REPORTING PROCEDURE - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

TAX RATE - The tax rate for the period of this schedule is 2.9%.

#### TIMBER HARVEST OPERATION -

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir, grand fir, western hemlock, and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include spruce and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

CULL LOGS - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in <u>adjusted</u> gross M board feet. Unsound sapwood logs are not classified as cull logs.

**OLD GROWTH OR YOUNG GROWTH** - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

#### INSTRUCTIONS

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	Old Growth Timber	Young Growth Timber
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

SALVAGE TIMBER - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

- 1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
- 2. Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
- 3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

**VOLUMES** - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. (T" xW" xL" + 144 = Board Feet per Piece).

#### INSTRUCTIONS

TABLES - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

TIMBER TAX OFFICES - Please contact the Timber Tax Division if you need assistance.

Sacramento - 450 N Street, MIC: 60, Sacramento, CA 95814 P.O. Box 942879, Sacramento, CA 94279-0001 Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501

Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001

Telephone (916) 225-2670

#### PRIVACY MOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

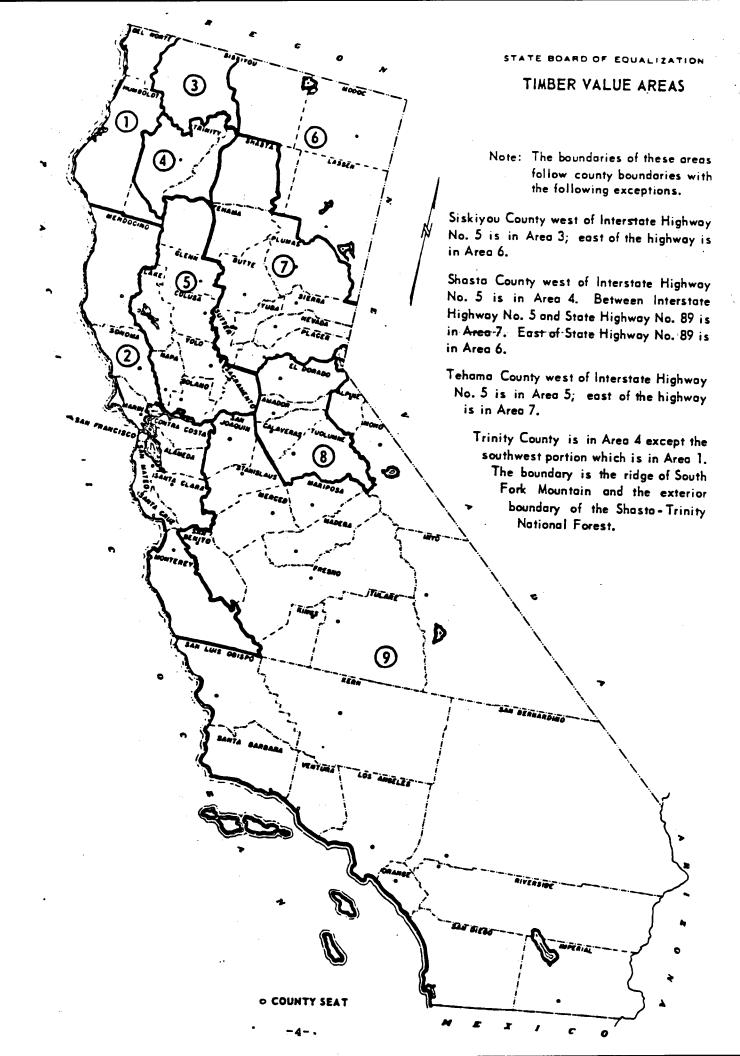
The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 450 N Street, Sacramento, CA 95814, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.



## CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1994 THROUGH JUNE 30, 1994 (Adopted by the California State Board of Equalization, December 1, 1993)

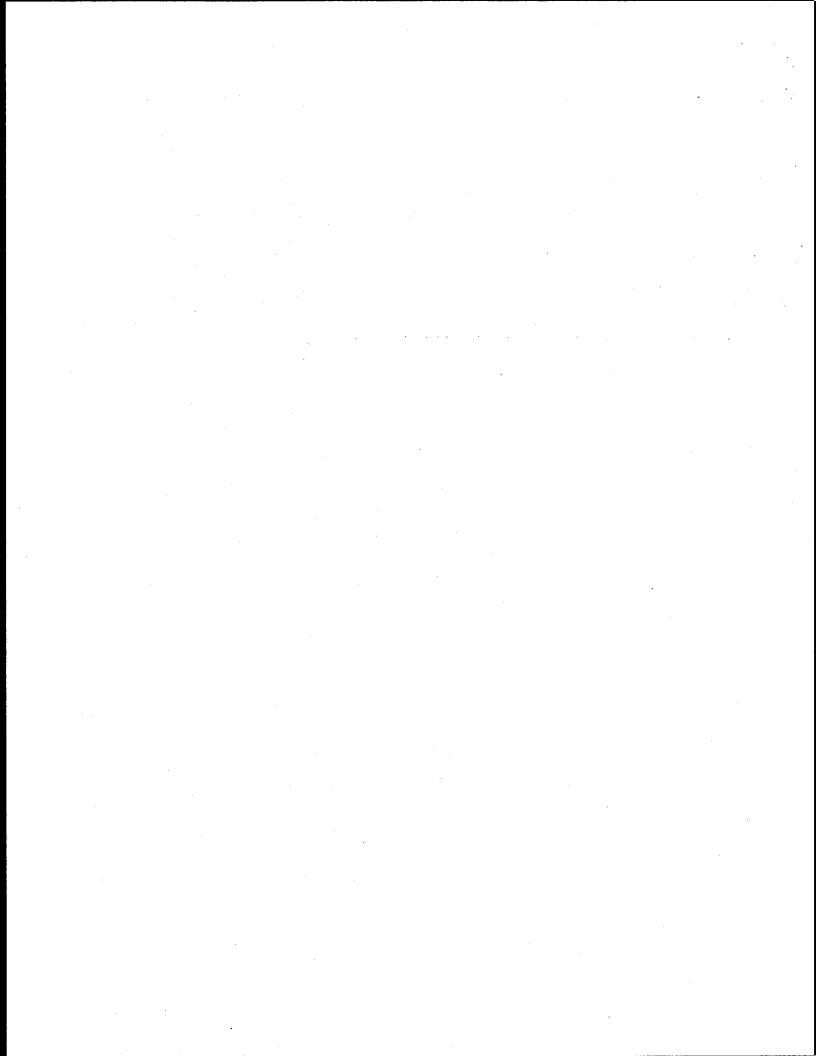
- TABLE 1, MISCELLANEOUS HARVEST VALUES This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs scaled in tons, use a conversion factor of 4 tons per gross M board feet, Scribner scale. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.
- TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.
- TABLE 3, OLD GROWTH HARVEST VALUES This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.
- **TABLE 4, YOUNG GROWTH HARVEST VALUES** This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.
- TABLE 5. SALVAGE OLD GROWTH HARVEST VALUES This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.
- TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1--MISCELLANEOUS HARVEST VALUES

1	SPECIES	1	HARVEST VALUE
SPECIES OR PRODUCT	CODE	UNIT	PER UNIT
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	5.00
* Woods-produced fuel chips	CS	Bone Dry Tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	.65
Poles & piling, medium (41' - 60')	PM	Lineal feet	1.10
Poles & piling, large (61' -up)	PL	Lineal feet	1.60
Posts, round	PST	8 lineal feet	.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous	TM	Net M board feet	10.00

No deduction for this table.

<sup>\*</sup>Sawlogs removed from chipping operations are to be reported as sawlogs. (See value tables 3 through 6.)



## TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

		SIZE-QUALITY CODE	
I SPECIES	1	2	3
Redwood	Over 850	850 - 530	Under 530
Redwood, Residual	Over 535	535 - 360	Under 360
Douglas-fir	0ver 430	430 - 310	Under 310

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1 1	SIZE-	1			<del></del>	
	I SPECIES I	QUALITY	i	LOGGING COL	DE & HARVI	EST VALUE	
SPECIES	CODE I	CODE	1	2	3	4	5
Redwood	R0	1	900	1 890	875	855	760
	i i	2	800	790	775	755	660
		3	750	740	725	705	610
Redwood, residual	RRO	1	1 800	790	775	755	660
·	1	2	750	740	725	705	610
	· [	3	650	640	625	605	510
Douglas-fir	l DFO i	1	J 800	790	775	755	660
	j l	2	700	690	675	655	560
	·	3	550_	540	525	505	410
Ponderosa pine	PPO I	•	800	790	775	755	660
Sugar pine	SPO I	-	860	850	835	815	720
Fir, inland	F0	-	325	315	300	280	185
Incense-cedar	I ICO	-	350	340	325	305	210
Whitewoods, coastal	WWO	-	200	190	175	155	60
Port-Orford-cedar	PCO I	-	8,000	7,990	7,975	7,955	7,860
Conifers, misc.	CMO	•	100	90	75	55	1

Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

## TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_			OGGING	COD	E & HAF	RVES	T VALUI		-	_
SPECIES	CODE		_ 1	. T	2		3	Ī	4	Ī	5	_i
Redwood	l RY	1	650	Ī	640	Ī	625	j	605	_i~	510	-i
Douglas-fir	1 DFY	1	550	ı	540	i	525	i	505	i	410	i
Ponderosa pine	PPY	İ	450	1	440	i	425	i	405	i	310	i
Sugar pine	l SPY	i	450	i	440	i	425	i	405	i	310	i
Fir, inland	j FY	İ	325	i	315	i	300	i	280	i	185	i
Incense-cedar	I ICY	i	350	í	340	i	325	i	305	i	210	i
Whitewoods, coastal	I WWY	i	200	i	190	i	175	i	155	i	60	i
Port-Orford-cedar	I PCY	i	350	i	340	i	325	1	305	i	210	i
Conifers, miscellaneous	CMY	_i	100	i	90	i	75	i	55	i	1	i

Deduction if total volume on the harvest operation is under 300 M =\$50, under 100 M =\$70, under 25 M =\$90.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre =\$15, under 5 M/acre =\$25.
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	T	LOGGING	CODE & HA	RVEST VALUE		_
SPECIES	CODE	1	2	1 3	1 4	1 5	_ı
Salvage ponderosa pine	ZPP	400	390	375	1 355	260	${i}$
Salvage sugar pine	ZSP	430	420	405	385	290	i
Salvage fir, inland	ZF	165	1 155	l 140	1 120	1 25	i
Salvage Douglas-fir	ZDF	350	340	325	j 305	j 210	i
Salvage incense-cedar	ZIC	175	165	l 150	130	35	i
Salvage Port-Orford-cedar	ZPC	5,500	5.490	5,475	1 5.455	5.360	i
Salvage misc. conifers	ZCM	1 50	1 40	1 25	j 5	j 1	i
Salvage redwood	ZR	450	1 440	1 425	1 405	l 310	i
Salvage whitewoods,		1	İ	i	i	i	i
coastal	ZWW	100	90	i 75	I 55	1 1	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES			L	OGGING	COD	E & HAI	RVES	T VALUE			
SPECIES	CODE		1	_1	2		3	ī	4	ī	5	_ı
Salvage ponderosa pine	APP	ī	225	$\overline{}$	215	ł	200	ī	180	Ī	85	
Salvage sugar pine	ASP	1	225	1	215	. ]	200	1	180	i	85	ĺ
Salvage fir, inland	AF	1	165	. [	155	ĺ	140	Ī	120	i	25	İ
Salvage Douglas-fir	ADF	1	275	1	265	- 1	250	i	230	i	135	i
Salvage incense-cedar	AIC	-	175	-	165	İ	150	i	130	i	35	Ì
Salvage Port-Orford-cedar	APC	1	175	1	165	1	150	Ī	130	i	35	Ì
Salvage misc. conifers	ACM	1	50		40	H	25	1	5	i	1	Ĺ
Salvage redwood	AR	1	325	- 1	315	Ī	300	i	280	Ĺ	185	j
Salvage whitewoods,		1		1		İ		ĺ		Ì		Ì
coastal	AWW	1	100	İ	90	i	75	Ĺ	55	ĺ	1	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.

<sup>2. \$1</sup> per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

## TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

## Average Net Volume Per Log (Board Feet)

		SIZE-QUALITY CODE	
SPECIES	1	2	3 !
Redwood	0ver 320	320 - 195	Under 195

## TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	SIZE-   QUALITY	· · · · · · · · · · · · · · · · · · ·										
SPECIES	CODE	CODE	1	2	3	4	5						
Redwood	RO	1	800 l	790	775	755 I	660						
	1	2	765	755	740 i	720	625						
	<u> </u>	3 1	665	655	640	620 <u> </u>	525						
Douglas-fir	DF0	- 1	650 l	640	625	605	510						
Ponderosa pine	PPO I	- 1	700	<b>69</b> 0	675	655	560						
Sugar pine	SPO	-	750	740	725	705 l	610						
Fir, inland	F0	- 1	150	140_	125	105	10						
Incense-cedar	ICO	- 1	320	310	295	275	180						
Whitewoods, coastal	i wwo i	- 1	150	140	125	105	10						
Conifers, misc.	CM0	- 1	100	90	75	55	1						

Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES			L	OGGING	COD	E & HA	RVES	T VALUE			_
SPECIES_	CODE	1	1	T	2	- 1	3	-	4	T	5	_I
Redwood	l RY	Ī	665	ī	655	1.	640	T	620	_ l	525	_1
Douglas-fir	DFY	1	550	-	540	1	525	I	505	1	410	1
Ponderosa pine	J PPY	1 .	425	1	415	-	400	i	380	1	285	- 1
Sugar pine	SPY	1 .	425	1	415	1	400	1	380		285	- 1
Fir, inland	Į FY	1	150	Ì	140	Ì	125	Ì	105		10	1
Incense-cedar	ICY	1 :	320	1	310	İ	295	Ì	275	i	180	- 1
Whitewoods, coastal	) WWY	1	150	-	140	ı	- 125	ſ	105	1	10	ı
Conifers, miscellaneous	I " CMY	1 .	100	İ	90	İ	75	ı	55	1.	1	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25. 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	]	LOGGING	CODE & HA	RVEST VALUE	
ISPECIES	CODE	11	2	3	4	5
Salvage ponderosa pine	I ZPP	350	340	325	J 305	210
Salvage sugar pine	! ZSP	375	365	350	J 330	235
Salvage fir, inland	) ZF	75	65	50	! 30	1
Salvage Douglas-fir	I ZDF	325	315	300	280	185
Salvage incense-cedar	ZIC	160	1 150	1 135	115	20
Salvage misc. conifers	ZCM	50	40	25	5	1
Salvage redwood	ZR	385	375	360	340	245
Salvage whitewoods.		Ì	ĺ	İ	ĺ	1
coastal	ZWW	75	65	50	1 30	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	$\overline{}$	SPECIES	1			LOGGIN	G CO	DE & H	ARVE	ST VALI	JΕ		_
SPECIES	1	CODE		1		2		3		4		5	_1
Salvage ponderosa pine	$\Box$	APP	1	215		205	$\overline{}$	190	l	170		75	_1
Salvage sugar pine	- [	ASP	1	215	1	205	- 1	190	H	170	- [	75	- 1
Salvage fir, inland		AF	1	75	1	65	1	50	- 1	30	1	1	ı
Salvage Douglas-fir	Ì	ADF	1	275	-	265	1	250	- 1	230	1	135	- 1
Salvage incense-cedar	- 1	AIC	1	160	1	150	1	135	- 1	115	1	20	- 1
Salvage misc. conifers	-	ACM	1	50	1	40	- 1	25	- 1	5	-1	1	- 1
Salvage redwood	1	AR	1	330	1	320	-	305	- 1	285	1	190	-1
Salvage whitewoods.	ĺ		1		I		-		ı		1		- 1
coastal	ĺ	AWW	1	75	ı.	65	_ _	50_		30		1	_1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 2 SOUTHERN PORTION\*

## TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	Ī		1	SIZE-	1										-1
1	1	<b>SPECIES</b>	1	QUALITY	$-1_{-}$		LO	GGING CO	DE	& HAR	VES	T VALU	E		_1
SPECIES	1	CODE	L	CODE	_1_	1		2	Ī	3	Ī	4		5	<u> </u>
Redwood	1	RO	T	-	1	765	T	755	Ι	740		720	1	625	_
Douglas-fir	i	DF0	1	_	-	500		490	1	475	-	455	1	360	١
Ponderosa pine	1	PP0	1	-	1	650	-	640	I	625	1	605	1	510	1
Sugar pine	1	SP0	1	-	1	700	1	690	l	675	1	655	1	560	1
Fir, inland	1	F0	1	-	-	140	1	130	1	115	1	95	-	1	١
Whitewoods, coastal	1	WWO	ļ	-	1	140	1	130	ı	115	Į	95	1	1	Í
Conifers, misc.	1	CM0	1		_[:	100	_1	90	ĺ	75	Ì	55	1	1_	_ {

Deduct \$80 from the harvest values for the following counties: Marin, Monterey, San Mateo,
 Santa Clara and Santa Cruz.
 Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Franicsco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

## TIMBER VALUE AREA 2 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

I	1	SPECIES	Ī_		L	OGGING	COD	E & HA	RVES	T VALUE			_
SPECIES SPECIES		CODE	1	1		2	-	3	Ī	4	$\overline{}$	5	_
Redwood	$\overline{}$	RY	ī	665	Ţ	655	Ī	640	T	620	ī	525	ı
Douglas-fir	- 1	DFY	1	500	i	490	1	475	i	455	1	360	ĺ
Ponderosa pine	1	PPY	1	415	- 1	405	i	390	Ī	370	i	275	ĺ
Sugar pine	1	SPY	1	415	j	405	- i	390	_ i ·	370	Ĺ	275	i
Fir, inland	- 1	FY	Ì	140	i	130	Ĺ	115	Ĺ	95	i	1	i
Whitewoods, coastal	1	WWY	1	140	i	130	i	115	i	95	i	1	ì
Conifers, miscellaneous	1	CMY	1	90	į.	80	Ė	65	j	45	· i	1	i

- Deduct \$80 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
   Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
   Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
   \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	LOGGING CODE & HARVEST VALUE									
SPECIES SPECIES	CODE	1	2	3	4	5	$\equiv$ I				
Salvage ponderosa pine	ZPP	325	315	300	280	185	-				
Salvage sugar pine	I ZSP	350	340	325	305	210	Į				
Salvage fir, inland	ZF	70	1 60	1 45	25	1	ı				
Salvage Douglas-fir	ZDF	250	240	225	205	110	ļ				
Salvage misc. conifers	] ZCM	45	35	1 20	1	1 1	ı				
Salvage redwood	l ZR	335	325	310	290	195	ı				
Salvage whitewoods,	i i		i	i	i	Ì	İ				
coastal	J ZWW	70	1 60	i 45	25	1	j				

- Deduct \$40 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
   Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 3. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1 _	SPECIES	T_		L	OGGING	CODE	& HAI	RVES	T VALUE			_
SPECIES	CODE		1		2		3	1	4	.	5	
Salvage ponderosa pine	APP	1	205	T	195	1	180	1	160	$\overline{}$	65	_
Salvage sugar pine	I ASP	1	205	1	195	1	180	1	160	1	65	
Salvage fir, inland	j AF	1	70	1	60	1	45		25	ļ	1	
Salvage Douglas-fir	ADF	1	250	1	240	1	225	-1	205	1	110	
Salvage misc. conifers	ACM	1	45	ı	35	İ	20	İ	1	Ì	1	
Salvage redwood	AR	1	335	1	325	İ	310	İ	290	1	195	
Salvage whitewoods,	1	1		1		- 1		İ		ì		
coastal	I AWW	1	70	1	60	İ	45	j	25	1	1	ı

- Deduct \$40 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
   Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
   \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

!	!_	ISIZE-QUALITY CODE										
SPECIES SPECIES		1		2	3							
Ponderosa pine		Over 320	1	320 - 225	Under 225							
Sugar pine	1	Over 470	1	470 - 330	Under 330							
Douglas-fir		Over 320	i	320 - 220	Under 220							

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1 1	SIZE-	1				
	SPECIES	QUALITY	<u> </u>	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1	2	] 3	4	5
Ponderosa pine	PPO	1	850	840	820	805	710
	1 1	2	750	740	720	705	610
	1 1	3	650	640	620	605	510
Sugar pine	I SPO I	1	1 850	840	820	805	1. 710
	1 1	2	750	740	720	705	610
	<u> </u>	3	650	640	620	605	510
Fir	F0	-	330	320	300	285	190
Douglas-fir	DFO	1	700	i 690	670	655	560
	1 1	2	650	640	620	605	510
	1	3	550	540	520	505	410
Incense-cedar	I ICO	•	360	J350	330	315	220
Port-Orford-cedar	PCO	-	7,750	7,740	7,720	7,705	7,610
Conifers, misc.	CMO	-	300	290	270	255	160

<sup>1.</sup> Deduction if to Tal volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T		L	OGGING	COD	E & HAF	RVES.	T VALUE			_1
SPECIES	CODE	Ī	1	1	2		3	1	4		5	_1
Ponderosa pine	PPY	Ī	400	1	390	ī	370	- 1	355	1	260	1
Sugar pine	SPY	ı	400	1	390	- 1	370	1	355	1	260	1
Fir	FY	ı	300	1	290	. 1	270	-	255	1	160	١
Douglas-fir	l DFY	i	400	İ	390	1	370	1	355	1	260	- 1
Incense-cedar	I ICY	i	310	Ī	300	Ì	280	1	265	1	170	I
Port-Orford-cedar	I PCY	i	310	Ì	300	Ì	280	1	265	- 1	170	ì
Conifers. miscellaneous	I CMY	i	250	İ	240	Ì	220	ļ	205	_1_	110	_1

- Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
   Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
   \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	LOGGING	CODE & HA	RVEST VALUE	<u> </u>
SPECIES	CODE	1	2	3	4	<u> </u>
Salvage ponderosa pine	ZPP	450	440	420	405	310
Salvage sugar pine	I ZSP	450	440	420	405	310
Salvage fir	ZF	1 250	1 240	220	205	110
Salvage Douglas-fir	ZDF	325	315	295	280	185
Salvage incense-cedar	ZIC	1 240	230	210	195	100
Salvage Port-Orford-cedar	i ZPC	5.250	1 5.240	5,220	5,205	5,110
Salvage misc. conifers	ZCM	200	190	170	155	<u> </u>

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1_		L	OGGING	CODE	& HAP	EVES	T VALUE		
SPECIES 1	CODE	ΙĪ	1	-	. 2		3		4		5
Salvage ponderosa pine	APP	T	300	ī	290	1	270	-	255	1	160
Salvage sugar pine	ASP	İ	300	İ	290	1	270	-	255	l	160
Salvage fir	AF	Ĺ	200	İ	190	- 1	170	1	155	1	60
Salvage Douglas-fir	ADF	Ì	270	1	260	-	240	1	225	1	130
Salvage incense-cedar	AIC	Ĺ	200		190	- 1	170	-	155	I	60
Salvage Port-Orford-cedar	APC	i	200	1	190	1	170	1	155	1	60
Salvage misc. conifers	ACM	i	100	i	90	Ì	70	1	55		1_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

			<u>_</u> ı				
SPECIES		1		2		3	
Ponderosa pine	ļ	Over 320	1	320 - 225		Under 225	-1
Sugar pine	i i	Over 470	.	470 - 330	- 1	Under 330	1
Douglas-fir	j	Over 320	1:	320 - 220		Under 220	1

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE- QUALITY	   	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	I CODE	CODE	1	2	3	4	5
Ponderosa pine	I PPO I	1	J 950	940	915	905	810
	1 1	2	l 850	840	815	805	710
		3	700	690	665	655_	560_
Sugar pine	SPO	1 .	J 950	940	915	905	J 810
	1	2	1 850	840	815	805	710
	1 1	3	700	690	665	655	560
Fir	j F0	-	350	340	315	305	210_
Douglas-fir	DFO	1	750	740	715	705	610
	1 1	2 .	650	640	615	605	510
	11	3	600	590	565	555	460
Incense-cedar	ICO	-	400	390	365	355	260
Port-Orford-cedar	PCO	-	7,750	7,740	7,715	7,705	7,610
Conifers, misc.	CMO	-	100	90	65	55	1 1

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	LOGGING CODE & HARVEST VALUE										
SPECIES	1 CODE	1	1	2	Ī	3	_	4	- 1	5	_1	
Ponderosa pine	PPY	400	ī	390	ī	365	T	355	1	260		
Sugar pine	! SPY	400	1	390	1	365	1	355	Ì	260	i	
Fir	FY	300	1	290	Ì	265	Ì	255	Ĺ	160	Í	
Douglas-fir	DFY	400	1	390	i	365	i	355	i	260	İ	
Incense-cedar	I ICY	350	1	340	i	315	ĺ	305	i	210	İ	
Port-Orford-cedar	PCY	350	İ	340	ĺ	315	Í	305	i	210	ĺ	
Conifers, miscellaneous	] CMY [	50	1	40	İ	15	i	5	Ĺ	1	İ	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20

3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1	LOGGING	CODE & HAR	VEST VALUE	
SPECIES	CODE	1	2	_   3	4	5
Salvage ponderosa pine	ZPP	500	490	465	455	J 360
Salvage sugar pine	ZSP	500	490	465	455	360
Salvage fir	ZF	250	240	215	205	110
Salvage Douglas-fir	ZDF	470	1 460	435	425	330
Salvage incense-cedar	ZIC	300	290	1 265	255	160
Salvage Port-Orford-cedar	ZPC	5,250	5,240	5,215	5,205	5,110
Salvage misc. conifers	ZCM	100	90	65	55	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_		L	OGGING	COD	E & HA	RVES	T VALU			$\equiv$ ı
SPECIES	CODE		1	j	2		3	_	4		5	_1
Salvage ponderosa pine	APP	-	350	1	340	T	315	$\neg$	305		210	$\exists_1$
Salvage sugar pine	] ASP	-	350	٦	340	1	315	i	305	- 1	210	1
Salvage fir	1 AF	1	230	-	220	- 1	195		185	- 1	90	- 1
Salvage Douglas-fir	ADF	1	350	-	340	- [	315	j	305	1	210	- 1
Salvage incense-cedar	AIC	1	200	1	190	- 1	165	1	155	1	60	- 1
Salvage Port-Orford-cedar	APC APC	I	200	1	190	- 1	165	1	155	1	60	- 1
Salvage misc. conifers	ACM		50	1	40		15	_1_	5		1	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

1	1	SIZE-QUALITY CODE											
SPECIES SPECIES		1		2		3	$\equiv$ I						
Ponderosa pine	· 1	Over 320	T	320 - 225		Under 225							
Sugar pine	1	0ver 470	1	470 - 330	İ	Under 330	- 1						
Douglas-fir		Over 320		320 - 220	j	Under 220	1						

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	SIZE- QUALITY	  L	OGGING COL	DE & HARVE	ST VALUE	
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PP0	. 1	950	940	915	905	810
	1 1	2	875	865	840	830	735
	1	3	750	740	715	705	610
Sugar pine	SP0	1	975	965	940	930	835
	1	2	875	865	840	830 L	735
		3	750	740	715	705	610
Fir	F0		425	415	390	380	285
Douglas-fir	DF0	1	700 J	690	665	655	560
	1 1	2	640	630	605	595	500
		3	550	540	515	505	410
Incense-cedar	ICO	-	320	310	285	275	180
Conifers, misc.	I CMO I	-	180	170	145	135	40

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	<u> </u>		L	OGGING	COD	E & HAF	RVES	T VALUE			ı
ISPECIES	CODE	_1_	1	1	2		3		4	$\overline{}$	5	_ı
Ponderosa pine	PPY	ī	520	1.	510	Ī	485	T	475	T	380	Ξį
Sugar pine	l SPY	1	520	1	510	- 1	485	-1	475	1	380	- 1
Fir	l FY	1	380	i	370	Ĺ	345	i	335	i	240	i
Douglas-fir	1 DFY	1	450	Ì	440	j	415	ĺ	405	i	310	i
Incense-cedar	ICY	-	280	1	270	Ì	245	Ĺ.	235	i.	140	i
Conifers, misc.	CMY	1	120	1	110	ı	85	İ	75	Ĺ	1	i
Redwood	RY	_L_	625		615	ĺ	590	i	580	İ	485	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

l	SPECIES	Ī_		L	OGGING	COD	E & HAI	RVES	T VALU	E		
SPECIES	CODE	Ĺ	1		2	ļ	3	Ţ	4 .	-	5	_1
Salvage ponderosa pine	ZPP	ī	450	T	440	1	415	1	405	1	310	_
Salvage sugar pine	ZSP	1	450	1	440	ļ	415	1	405	Ì	310	ĺ
Salvage fir	l ZF	İ	225	Ì	215	À	190	ì	180	i	85	į
Salvage Douglas-fir	ZDF	1	350	i	340	ì	315	i	305	Í	210	i
Salvage incense-cedar	1 ZIC	1	270	1	260	i	235	İ	225	j	130	i
Salvage misc. conifers	1 ZCM	İ	150	i	140	İ	115	i	105	İ	10	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T_		L	OGGING	COD	E & HAI	RVES	T VALUI			_
SPECIES_	CODE	_1	1		2		. 3	$\overline{}$	4	Ī	5	
Salvage ponderosa pine	I APP	1	300	<u> </u>	290	-	265	Ī	255	1	160	_
Salvage sugar pine	ASP	1	300	1	290	- 1	265	1	255	1	160	
Salvage fir	l AF	1	200	ı	190	- 1	165	1	155	1	60	
Salvage Douglas-fir	ADF	1	270	1	260	1	235	1	225	Ì	130	
Salvage incense-cedar	AIC	1	170	1	160	-1	135	1	125	1	30	
Salvage misc. conifers	I ACM	ĺ	100	Ì	90	Ĺ	65	i	55	i	1	
Salvage redwood	) AR	_	310	Ĺ	300	Ì	275	i	265	Ĺ	170	

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

1	1	ISIZE-QUALITY CODE										
SPECIES	1	2	3									
Ponderosa pine	0ver 400	400 - 250	Under 250									
Sugar pine	0ver 625	625 - 360	Under 360									
Douglas-fir	0ver 380	380 - 250	Under 250									

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	SIZE- OUALITY		LOGGING COL	OF & HARVE	ST VALUE	<del></del>
SPECIES	I CODE I	CODE	1	1 2	3 1	4	
Ponderosa pine	I PPO I	1	800	790	760 I	750	660
	i i	2	750	740	710 I	700 l	610
		3	700	690	660	650	560
Sugar pine	SPO	1	800	790	760	750	660
	1 1	2	750	1 740 J	710	700	610
		3	700	<u>  690  </u>	660	650	560
Fir	FO		380	370	340	330	240
Douglas-fir	DFO	1	600	l 590	560	550	460
	1	2	550	l 540	510	500	410
	_11	33	500	<u>  4</u> 90	460	450	360
Incense-cedar	I ICO	-	350	340	310	300	210
Conifers, misc.	CMO	•	280	270	240	230	140

Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$907.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1_		L	OGGING	COD	E & HAI	RVES	T_VALU	E		_1
SPECIES	CODE		1		2		3 .	T	4	1	5	_
Ponderosa pine	PPY	$\top$	400	1	390	1	360	1	350	T	260	_ 
Sugar pine	SPY	i	400	1	390	1	360	İ	350	- 1	260	i
Fir	FY	1	350	1	340	j	310	İ	300	Ì	210	i
Douglas-fir	l DFY	ı	450	ĺ	440	Ĺ	410	i	400	Ĺ	310	i
Incense-cedar	ICY	Ì	300	Ĺ	290	i	260	ĺ	250	ì	160	i
Conifers, miscellaneous	_   CMY	Ì	250	Ξį.	240	i	210	i	200	i	110	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	Ī_		L	OGGING	COD	E & HAI	RVES	T VALU	Ε		_
SPECIES	CODE		1		2	$\overline{\Box}$	3		4		5	_1
Salvage ponderosa pine	ZPP	$\top$	400	T	390	Ī	360	1	350		260	٦
Salvage sugar pine	ZSP	1	400	- 1	390	- 1	360	1	350	- 1	260	- 1
Salvage fir	ZF	1	280	i	270	Ĺ	240	Ì	230	Ì	140	ĺ
Salvage Douglas-fir	ZDF	Ì	350	ĺ	340	i	310	i	300	Ĺ	210	Ì
Salvage incense-cedar	l ZIC	1	250	ĺ	240	i	210	Ì	200	Ì	110	ĺ
Salvage misc. conifers	ZCM	Ì	150	i	140	Ì	110	i	100	Ì	10	İ

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1_		L	OGGING	COD	E & HAI	RVES	T VALUI	E		_
ISPECIES_	CODE	l_	1		2		3		4	T	5	
Salvage ponderosa pine	APP	T	280	- 1	270	<u> </u>	240	T	230	Ī	140	
Salvage sugar pine	ASP	1	280	1	270	- 1	240	- 1	230	1	140	ļ
Salvage fir	AF	1	250	-	240	1	210	- 1	200	1	110	1
Salvage Douglas-fir	i ADF	1	280	- 1	270	1	240	1	230	-	140	1
Salvage incense-cedar	AIC	1	200	1	190	- 1	160	- 1	150	[	60	
Salvage misc. conifers	ACM		100	1.	90	L_	60	1_	50		1	

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

<sup>2. \$1</sup> per M is minimum harvest value after adjustment.

### TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

	i		SI	ZE-QUALITY CO	DE	
I SPECIES	ı T	1	$\top$	2		3
Ponderosa pine	Î	Over 400		400 - 250	<u> </u>	Under 250
Sugar pine		Over 625	1	62 <del>5</del> - 36 <del>0</del>	- 1	Under 360
Douglas-fir		Over 380	1	380 - 250	_1_	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE- QUALITY	1	LOGGING COD	E & HARVE	ST VALUE	
SPECIES	I CODE I	CODE	1	2	3	4	5
Ponderosa pine	I PPO I	1	1,000	990	960 I	945	860
·	i i	2	850	1 840	810 j	795	710
		3	750	740	710	695	610
Sugar pine	I SPO I	1	1,020	1,010	980	965	880
	1 1	2	850	840	810	795 j	710
	1	3	750	740	710 L	695	610
Fir	F0	_	425	415	385	370 l	285
Douglas-fir	I DFO I	1	720	710	680	665	580
-	- I - I	2	620	610	580	565	480
		3	550	540	510	495	410
Incense-cedar	ICO	•	380	370	340	325	240
Conifers, misc.	CM0	-	200	190	160	145	60

Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1	LOG	GING	CODE & HA	RVES	T VALU	E		_1
SPECIES	CODE	1	i .	2	3		4		5	_
Ponderosa pine	I PPY	1 550	1 :	540	510		495	<u> </u>	410	_1
Sugar pine	j SPY	550	1	540	J 510	- 1	495	- 1	410	- 1
Fir	l FY	350	1	340	310	1	295	1	210	- 1
Douglas-fir	DFY	490	i .	480	450	Ī	435	1	350	1
Incense-cedar	ICY	1 330	i :	320	290	i	275	1	190	- 1
Conifers, miscellaneous	I CMY	1 130	1	120	90	Ĺ	75	- 1	1	- 1
Jeffrey pine* &	- i	i	Ì		ĺ	Ĺ		1		- 1
eastside PPY*	j JPY	470	1	460	430	Ì	415	Ī_	330	1

- On the eastern slope of the Sierra Nevada only.
- Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
   Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
- 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	Ī.		L	OGGING	COD	E & HAI	RVES'	T VALUI		
SPECIES	CODE	_ [_	1		2		3		4	1	5
Salvage ponderosa pine	ZPP	ī	525	-	515	1	485	<u> </u>	470	1	385
Salvage sugar pine	ZSP	1	525	1	515	- 1	485	-	470	1	385
Salvage fir	ZF	Ì	290	İ	280	1	250	1	235	1	150
Salvage Douglas-fir	ZDF	ĺ	350	Ì	340	Ĺ	310	1	295	1	210
Salvage incense-cedar	ZIC	Í	290	Ĺ	280	İ	250	i	235	1	150
Salvage misc. conifers	i zcm	i	180	į	170	i	140	i.	125	1	40

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_		L	OGGING	COD	E & HAI	RVES.	T VALU		-	_
SPECIES	CODE	L_	1		2		3		4		5	
Salvage ponderosa pine	APP	Π	350	ī	340	1	310	$\Box$	295	_ I	210	
Salvage sugar pine	ASP		350	-	340	1	310	-1	295	i	210	
Salvage fir	AF	1	240	1	230	- 1	200	1	185	1	100	
Salvage Douglas-fir	ADF	1	280	-	270	- 1	240	1	225	ı	140	
Salvage incense-cedar	AIC	1	250	-	240	- 1	210	ı	195	1	110	
Salvage misc. conifers	ACM		110	1	100		70		55_		1_	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

## Average Net Volume Per Log (Board Feet)

	1_	SIZE-QUALITY CODE										
SPECIES :	1	11	2	3								
Ponderosa pine		Over 400	400 - 250	Under 250								
Sugar pine	ľ	Over 625	625 - 360	Under 360								
Douglas-fir		Over 380	380 - 250	Under 250								

## TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	. 1	SIZE-	1				
	SPECIES	QUALITY		LOGGING CO	DE & HARVE	ST VALUE	
SPECIES	CODE	CODE	11	2	3	4	5
Ponderosa pine	PPO I	1	1,000	990	960	945	860
	1 1	2	900	890	860	845	760
	11	3	J 800	790	760	745	660
Sugar pine	I SPO I	1	1,050	1,040	1,010	995	910
_	1	2	950	940	910	895	. 810
	1	3	850	L 840	810	795	710
Fir	F0	-	450	440	410	395	310
Douglas-fir	DF0	1	700	690	660	645	560
	1 1	2	650	640	610	595	510
		3	600	<u> </u> 590	560	545	460
Incense-cedar	ICO	-	420	410	380	365	280
Conifers, misc.	I CMO I	-	250	240	210	195	110

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T		L	OGGING	COD	E & HAI	RVES	T VALUE	:		_
SPECIES SPECIES	I CODE	[_	1	ī	2	1	3	1	4	Ī	5	Т
Ponderosa pine	PPY	T	600	1	590	T	560	Ī	545	ī	460	_
Sugar pine	SPY	1	600	İ	590	Ì	560	i	545	Ì	460	
Fir	FY	1	400	1	390	i	360	1	345	i	260	
Douglas-fir	DFY	1	500	1	490	Ì	460	İ	445	Ĺ	360	
Incense-cedar	ICY		340	Ĺ	330	İ	300	İ	285	İ	200	
Conifers, miscellaneous	CMY	1.	200	Ì	190	i	160	i	145	1	60	

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 H/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	L	OGGING	CODE &	HARV	EST VALUE			_
SPECIES	_lCODE	1		2	1	3	4		5	${I}$
Salvage ponderosa pine	ZPP	l 675	1	665	1 6	35	620	ī	535	_
Salvage sugar pine	ZSP	675	1	665	6	35	620	1	535	- 1
Salvage fir	ZF	320	ı	310	2	80	265	1	180	1
Salvage Douglas-fir	] ZDF	475	İ	465	1 4	35	420	İ	335	- 1
Salvage incense-cedar	ZIC	320	ı	310	2	80	265	Ì	180	ĺ
Salvage misc. conifers	ZCM	200	Ì	190	1	60	145	1	60	İ

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	<u> </u>	SPECIES	$\exists \bot$		L	OGGING	COD	E & HA	RVES	T VALU	Ē		<u>_</u> 1
SPECIES SPECIES		CODE		1	_ 1	2	1	3	$\overline{}$	4		5	_1
Salvage ponderosa pine	1	APP	-	450	T	440	1	410	T	395	ī	310	_
Salvage sugar pine	1	ASP		450	- 1	440	ĺ	410	- 1	395	1	310	ı
Salvage fir	- 1	AF	1	300	Ĺ	290	i	260	i	245	i	160	İ
Salvage Douglas-fir	- 1	ADF	1	375	1	365	i i	335	Ĺ	320	i	235	1
Salvage incense-cedar	1	AIC	1	280	i	270		240	i	225	1	140	i
Salvage misc. conifers	1	ACM	Ĺ.	180		170	i.	140	İ	125		40	1

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.

<sup>2. \$1</sup> per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 9 NORTHERN PORTION\*

## TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

## Average Net Volume Per Log (Board Feet)

		SIZE-QUALITY CODE								
ISPECIES	1 1	2	3							
Ponderosa pine	Over 400	400 - 250	Under 250							
Sugar pine	Over 625	625 - 360	Under 360							

## TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	SIZE-   QUALITY		LOG	GING C	ODE	& HARV	EST VALUE	
SPECIES	CODE	CODE	1	1.	2	1	3	4	5
Ponderosa pine	I PPO I	1	800	1	790	ī	760	745	660
·	i i	2	720	1	710	-	680	665	580
	i i	3	640	1	630	1	600	585_	500
Sugar pine	SPO	1	820	П	810	T	780	765	680
• •	i i	2	740	1	730	1	700	685	600
	i i	3 1	660	1	650		620	605	520
Fir	F0	- 1	320		310	1	280	265	180
Douglas-fir	l DFO l		320	1	310		280	265	180
Incense-cedar	I ICO	-	320		310	1	280	265	180
Conifers, misc.	CMO I	-	210	1	200		170	155	70

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

<sup>\*</sup> The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern. Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

## TIMBER VALUE AREA 9 NORTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1 SPECIES	1_		L	OGGING	COD	E & HAF	RVES	T VALUE			<u> </u>
SPECIES SPECIES	CODE	L_	1	T	2		_ 3		4		5	_
Ponderosa pine	1 PPY	ī	520	<u> </u>	510		480	T	465		380	_  -
Sugar pine	1 SPY	1	520	1	510	-   -	480	-1	465	-	380	- 1
Fir	l FY	1	300	1	<b>29</b> 0	1	260	-1	245	-	160	- 1
Douglas-fir	i DFY	1	300	ı	290	1	260	- 1	245		160	- 1
Incense-cedar	ICY	1	320	1	310	- 1	280	- 1	265		180	- 1
Conifers, miscellaneous	CMY		180	Ĺ	170	i_	140		125_		40	I

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	اً		L	OGGING	COD	E & HAP	RVES	T VALUI			_1
SPECIES	CODE	╛	1	1	2		3	. 1_	4		5	1
Salvage ponderosa pine	ZPP	1	520		510	1	480	$\overline{}$	465	1	380	1
Salvage sugar pine	l ZSP	1	520	1	510	1	480	- 1	465	1	380	1
Salvage fir	) ZF	1	310	1	300	- 1	270	- 1	255	ł	170	1
Salvage Douglas-fir	! ZDF	1	310	١	300	- 1	270	- [	255	-1	170	1.
Salvage incense-cedar	ZIC	1	310	1	300	- 1	270	- 1	255	- 1	170	- 1
Salvage misc. conifers	ZCM	_1_	200	1	190		160	_ 1_	145		60	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_		L	OGGING	COD	E & HAP	RVES	T VALUE			_
SPECIES	CODE		1		2	Ī	3		4	1	5	_
Salvage ponderosa pine	I APP	1	430	i	420	1	390	-	375	ı	290	_
Salvage sugar pine	1 ASP	1	430	1	420	- 1	390	1	375	1 '	290	-
Salvage fir	AF	1	260	-	250	- 1	220	i	205	- 1	120	
Salvage Douglas-fir	ADF	1	260	1	250		220	- 1	205	1	120	-
Salvage incense-cedar	AIC	1	<b>26</b> 0	- 1	250	1	220	1	205	- 1	120	
Salvage misc. conifers	I ACM	ĺ	140	1	130	-	100		85	1	1	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

## TIMBER VALUE AREA 9 SOUTHERN PORTION\*

## TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

		SIZE- QUALITY		L0(	GING C	ODE	& HAR	VES	T VALL	ΙE		-    -
SPECIES	CODE	CODE	1		2	Ī	3	ī	4	$\overline{}$	5	_1
Ponderosa pine	PPO I	•	J 300	1	290	Ī	260	Ì	245	i	160	-i
Sugar pine	SPO	-	300	1	290	i	260	· į	245	i	160	i
Fir	F0	-	1 60	Ĺ	50	i	20	i	5	i	1	i
Douglas-fir	I DFO I	-	60	ĺ	50	i	20	i	5	i	1	i
Incense-cedar	I ICO I	_	50	i	40	i	10	i	1	i	1	i
Conifers, misc.	I CMO I		1 40	i	30	i	1	i	1	i	ī	i

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.

2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

## TIMBER VALUE AREA 9 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1 SPECIES	1_		L	OGGING	COD	E & HAI	RVES	T VALUI	:	
SPECIES	_   CODE	}	1		2		3	П	4	1	5
Ponderosa pine	PPY		180	$\overline{}$	170	i i	140	Ī	125	Ţ	40
Sugar pine	I SPY	1	180	1	170	1	140	Ì	125	i	40
Fir	j FY	- 1	50	İ	40	i	10	i	1	i	1
Douglas-fir	) DFY	- 1	50	i	40	i	10	i	1	i	1
Incense-cedar	ICY	- 1	50	i	40	i	10	i	1	i	1
Conifers, miscellaneous	CMY		40	i	30	i	1	i	1	i	1

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES			L	OGGING	CODI	AH &	RVES	T VALUE		
SPECIES	CODE		1	1	2		3		4	Ī	5
Salvage ponderosa pine	ZPP	T	120	1	110	T	80	1	65	ī	1
Salvage sugar pine	l ZSP	1	120	ì	110	i	80	i	65	i	1
Salvage fir	.j ZF	1	40	İ	30	i	1	i	1	i	1
Salvage Douglas-fir	! ZDF	İ	40	i	30	i	1	i	1	i	1
Salvage incense-cedar	ZIC	Î	40	i	30	i	1	i	1	i	1
Salvage misc. conifers	ZCM	ĺ	30	Í	20	i	1	i	1	i	1

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	Ī		LC	GGING	CODI	& HAF	RVEST	VALUE		
SPECIES	CODE	_[	1	Ī	2		3	Ī	4	1	5
Salvage ponderosa pine	APP	$\exists$	80	1	70	ī	40		25	j	1
Salvage sugar pine	l ASP	-	80	1	70	i	40	i	25	i	1
Salvage fir	l AF	1	30	Ĺ	20	i	1	i	1.	i	1
Salvage Douglas-fir	ADF	Ì	30	İ	20	i	1	i	1	i	1
Salvage incense-cedar	AIC	i	30	i	20	i	1	i	1	i	1
Salvage misc. conifers	I ACM	i	30	i	20	i	1	i	1	i	1

<sup>1.</sup> Deduction if total volume on the harvest operation is under 300 M -\$50, under 100 M -\$70, under 25 M -\$90.

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<sup>2. \$1</sup> per M is minimum harvest value after adjustment.